(Lawyer)

[Date]

Dear Sirs,

In connection with the audit of the 201X financial statements performed by AS PricewaterhouseCoopers in our company we kindly ask you to send a letter of confirmation containing the below information to our auditors, signed by a member of the management board or other authorised person.

We kindly ask you to send a digitally signed letter of confirmation to ee\_info@pwc.com or a physically signed letter of confirmation to:

AS PricewaterhouseCoopers

Tatari 1

10116 Tallinn

Estonia

In order to expedite our auditors’ work, in case of sending a physically signed letter of confirmation, we kindly ask you to send a scan of the letter also to ee\_info@pwc.com.

Kindly provide the following information known to you about our company during the period from 1 January 201X to the date of signing the letter of confirmation:

1. Pending and potential lawsuits of the company as at 31 December 201X and as at the date of signing the answer to this letter. For each case please state the following matters:
2. is the case pending or a potential case;
3. who are the parties involved;
4. what is the nature of the legal dispute;
5. for pending lawsuits, what is the stage of process and anticipated time of decision;
6. the preliminary estimation on the results of the dispute (incl. the financial impact to the company).
7. Enforced court decisions in respect of the company (incl. the financial impact to the company).
8. Claims and mandatory precepts of Estonian Tax and Customs Board submitted and actions filed against the company, resolutions of officials adopted in respect of the company (incl. the financial impact to the company).
9. Resolutions made by public officials towards companies in respect of non-performance of regulations stipulated by the law, as well as proceedings launched in regard with the latter. Please indicate the financial impact of resolutions made by public officials or unfinished proceedings to the company.
10. Initiation of enforcement proceedings against the property of the company.
11. Collaterals given by the company.

In case you have no information on the above, kindly confirm so.

To ensure the timely completion of the audit we ask you to send your reply to the auditors no later than by **[date**]. Thank you for your kind cooperation.

Sincerely,

[Signature]

[Name of the client’s representative]

[Position]

[Name of the client]